

IN THE SPECIFICATION

Please amend the paragraph beginning at line 19 of page 1 as follows:

--The basic measurement parameter that characterizes this interaction effect is called electrical isolation. If high electrical isolation, and in particular, high RF isolation, between devices of an integrated circuit can be achieved, those devices can be spaced more closely together. As a result, the die size of the integrated circuit can be ~~is~~ minimized. Minimum size, in turn, implies smaller packaging and, thus, less space used on the application PCB Board. Also, since wafer processing costs are nearly independent of the chip size, smaller circuits imply more die per wafer and thus a lower cost per die.--

Please amend the paragraph beginning at line 5 of page 9 as follows:

--The first and second device mesas 16 and 20 may each comprise many different types of devices such as, for example, one or more transistors, and/or one or more diodes, and/or one or more capacitors, and/or one or more resistors, etc. Thus, any type of semiconductor element or elements may be formed in each of the first

and second device mesas 16 and 20. Each ~~Thus, each~~ of the first and second device mesas 16 and 20 may comprise one, two, or more such elements forming a single element or a sub-circuit. The semiconductor element or elements may be active, passive, or a combination of both. Furthermore, any number of devices, device mesas, and isolation guard rings may be included on the SOI substrate 12.--

Please amend the paragraph beginning at line 7 of page 10 as follows:

--The first isolation guard ring 14 surrounds the first device mesa 16. During formation of the first isolation guard ring 14, all of the layers (including any shallow trench isolation oxide) above the buried insulation layer 42 and the buried insulation layer 42 are selectively removed so as to form a trench that will be processed as described below in order to fabricate the first isolation guard ring 14.--